

SECTION 9: ENCUMBERING GUIDELINES/FREQUENTLY USED ACCOUNT CODES

All expenditures are to be encumbered out of the appropriate Banner fund, organization and account code. You can access account codes by searching in the Account Code field of Banner or see the Controller's Office Commonly Used Account Numbers <http://www.gonzaga.edu/Campus-Resources/Offices-and-Services-A-Z/Finance-Office/Controllers-Office/Resources.asp> . To keep account code integrity, University Purchasing may change the account code listed on the purchase requisition to reflect the appropriate account code that may be charged for that transaction. Some commonly used Accounts are:

Professional Fees and Contracted Services		
3361	Honoraria	Payments made to non-Gonzaga employees for their services in a voluntary capacity or for services for which fees are not normally required. For example, a payment made to a guest speaker or lecturer for which there is no set price or expressed time commitment. Honoraria payments should generally be for small amounts. If making payment for a contractually obligated fee-for-service, see account code 3371 and use standard purchasing processes.
3371	Other Services	Services performed by non-Gonzaga employees such as consulting or paid speaking engagements. Does not include accounting (3311) or attorney fees (3384).
Materials, Supplies, Printing, and Postage		
4A04	Supplies - Computer	Supplies include items that will ordinarily be consumed within one year or cost less than \$5,000. Computer supplies include monitors, keyboards, cables, and docking stations.
4A06	Supplies - Software	For purchase of software programs and licenses costing less than \$5,000 or payments made for annual subscriptions.
4A17	Supplies - Office General	Supplies include items that will ordinarily be consumed within one year. General office supplies include supplies related to conducting business in an office.
4A18	Supplies - Instructional	Supplies include items that will ordinarily be consumed within one year. Instructional supplies include all supplies directly related to classroom functions.
4A23	Supplies - Printers & Copiers	Supplies include items that will ordinarily be consumed within one year. Copier supplies include paper, toner, dry ink, developer, etc.
4A34	Supplies - Chemical	Supplies include items that will ordinarily be consumed within one year. Chemical supplies include all grades of chemicals and products that contain hazardous
4A35	Supplies - Labware	Supplies include items that will ordinarily be consumed within one year. Labware supplies include all general lab materials and supplies (except chemicals and gases)
4D10	Publication Produced	Expenses incurred for producing a brochure or magazine. For subscriptions, see 4F01.
4F01	Books & Subscriptions-Non Library	Non-library books, subscriptions for periodicals or journals for individual University business or departmental use.
4G01	Postage	Cost of stamps, mailing services, reloading stamp meters, express mail, etc.
6303	Instructional Equipment	Instructional equipment costing less than \$5,000 each.
6304	Office Equipment	Office equipment costing less than \$5,000 each.
6308	Computer Hardware Under \$5000 Each	Computer equipment costing less than \$5,000 each.
6311	Non Acad Clsrm Furnishings	Furniture costing less than \$5,000, each piece.
Occupancy, Telephone, Utilities, and Insurance		
4H07	Mobile Communications	Cell phone service. Contact Purchasing for University standards for data plans.
Maintenance and Rentals		
4B01	Rentals	Rental costs of equipment, furnishings, conference rooms, etc. Use this account for rentals less than 1 year or less than \$5,000.
8824	Lease Payments	Lease of equipment, furnishings, buildings. Lease is a non-cancellable contract greater than \$5,000 and longer than 1 year.
4C05	Third Party Maintenance/Repairs	Maintenance and repairs performed by non-Gonzaga employees for modifications that do not add value or extend the useful life of the asset. Restorations and upkeep to equipment,
Meetings, Travel, and Memberships		
4E01	Dues & Memberships	Fees to belong to a civic, business, technical or professional organizations. These require VP

4V03	Banquet Expense	Costs incurred for a large meal that serves a purpose such as a charitable gathering, ceremony, or a celebration.
4V08	Awards	Awards including costs for trophies, certificates, or service awards to staff.
4W08	Training	Fees for training, conferences, webinars, seminars, workshops, event entry, or continuing
4W11	Activities/Field Trips	Costs for retreats and recreational activities.
4W20	Meetings	All costs associated with conducting a meeting, including nominal food and beverage for an on campus meeting. Examples include occasional buffet-style coffee, small meals, or snacks served at group meetings on campus.
4W21	Entertainment & Meals	Business costs for amusement or social activities such as sporting events tickets, bands, or other entertainers. Employee working or social meals or fundraising meals with donors. A list of attendees is required for entertainment and meal expenses.
5510	Travel-Student Recruitment	Travel costs for student recruitment including airfare, car rentals, lodging, meals and
5511	Travel-Faculty/Administ Recruitment	Travel costs for faculty and administration recruitment including airfare, car rentals, lodging, meals and incidentals.
5513	General Travel	Travel costs include airfare, car rentals, lodging, meals and incidentals.
5514	Travel-Training and Development	Travel costs for training and development including airfare, car rentals, lodging, meals and incidentals.
5516	Travel-Faculty Development	Travel costs for faculty development including airfare, car rentals, lodging, meals and
Advertising, Promotion, and Recruitment		
4W22	Advertising	Costs of advertising include paid advertisements in newspapers and magazines, over radio or television, on billboards, etc.
Other Expenses		
4W58	Gifts	Items purchased to show appreciation or sympathy. Includes flowers, gift or fruit baskets. Gifts require additional reporting as these can have tax implications to the
Capital Items		
6403	Instructional Equipment Over \$5000	Gonzaga owned instructional equipment with a useful life of more than one year and a per item cost of greater than \$5,000. Costs include delivery, installation and tax. If parts or accessories are purchased
6404	Office Equipment Over \$5000 Each	Gonzaga owned office equipment with a useful life of more than one year and a per item cost of greater than \$5,000. Costs include delivery, installation and tax. If parts or accessories are purchased along with the major piece of equipment, then include those items
6412	Software over \$5,000	Software costing more than \$5,000 each with a useful life greater than one year